



Rep. Michael J. Zalewski

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1 AMENDMENT TO SENATE BILL 685

2 AMENDMENT NO. _____. Amend Senate Bill 685, AS AMENDED, by
3 replacing everything after the enacting clause with the
4 following:

5 "Section 5. The Property Tax Code is amended by changing
6 Sections 15-168, 15-169, 15-172, 21-27, 21-145, and 21-150 and
7 by adding Section 21-253 as follows:

8 (35 ILCS 200/15-168)

9 Sec. 15-168. Homestead exemption for persons with
10 disabilities.

11 (a) Beginning with taxable year 2007, an annual homestead
12 exemption is granted to persons with disabilities in the amount
13 of \$2,000, except as provided in subsection (c), to be deducted
14 from the property's value as equalized or assessed by the
15 Department of Revenue. The person with a disability shall
16 receive the homestead exemption upon meeting the following

1 requirements:

2 (1) The property must be occupied as the primary
3 residence by the person with a disability.

4 (2) The person with a disability must be liable for
5 paying the real estate taxes on the property.

6 (3) The person with a disability must be an owner of
7 record of the property or have a legal or equitable
8 interest in the property as evidenced by a written
9 instrument. In the case of a leasehold interest in
10 property, the lease must be for a single family residence.

11 A person who has a disability during the taxable year is
12 eligible to apply for this homestead exemption during that
13 taxable year. Application must be made during the application
14 period in effect for the county of residence. If a homestead
15 exemption has been granted under this Section and the person
16 awarded the exemption subsequently becomes a resident of a
17 facility licensed under the Nursing Home Care Act, the
18 Specialized Mental Health Rehabilitation Act of 2013, the ID/DD
19 Community Care Act, or the MC/DD Act, then the exemption shall
20 continue (i) so long as the residence continues to be occupied
21 by the qualifying person's spouse or (ii) if the residence
22 remains unoccupied but is still owned by the person qualified
23 for the homestead exemption.

24 (b) For the purposes of this Section, "person with a
25 disability" means a person unable to engage in any substantial
26 gainful activity by reason of a medically determinable physical

1 or mental impairment which can be expected to result in death
2 or has lasted or can be expected to last for a continuous
3 period of not less than 12 months. Persons with disabilities
4 filing claims under this Act shall submit proof of disability
5 in such form and manner as the Department shall by rule and
6 regulation prescribe. Proof that a claimant is eligible to
7 receive disability benefits under the Federal Social Security
8 Act shall constitute proof of disability for purposes of this
9 Act. Issuance of an Illinois Person with a Disability
10 Identification Card stating that the claimant is under a Class
11 2 disability, as defined in Section 4A of the Illinois
12 Identification Card Act, shall constitute proof that the person
13 named thereon is a person with a disability for purposes of
14 this Act. A person with a disability not covered under the
15 Federal Social Security Act and not presenting an Illinois
16 Person with a Disability Identification Card stating that the
17 claimant is under a Class 2 disability shall be examined by a
18 physician, advanced practice registered nurse, or physician
19 assistant designated by the Department, and his status as a
20 person with a disability determined using the same standards as
21 used by the Social Security Administration. The costs of any
22 required examination shall be borne by the claimant.

23 (c) For land improved with (i) an apartment building owned
24 and operated as a cooperative or (ii) a life care facility as
25 defined under Section 2 of the Life Care Facilities Act that is
26 considered to be a cooperative, the maximum reduction from the

1 value of the property, as equalized or assessed by the
2 Department, shall be multiplied by the number of apartments or
3 units occupied by a person with a disability. The person with a
4 disability shall receive the homestead exemption upon meeting
5 the following requirements:

6 (1) The property must be occupied as the primary
7 residence by the person with a disability.

8 (2) The person with a disability must be liable by
9 contract with the owner or owners of record for paying the
10 apportioned property taxes on the property of the
11 cooperative or life care facility. In the case of a life
12 care facility, the person with a disability must be liable
13 for paying the apportioned property taxes under a life care
14 contract as defined in Section 2 of the Life Care
15 Facilities Act.

16 (3) The person with a disability must be an owner of
17 record of a legal or equitable interest in the cooperative
18 apartment building. A leasehold interest does not meet this
19 requirement.

20 If a homestead exemption is granted under this subsection, the
21 cooperative association or management firm shall credit the
22 savings resulting from the exemption to the apportioned tax
23 liability of the qualifying person with a disability. The chief
24 county assessment officer may request reasonable proof that the
25 association or firm has properly credited the exemption. A
26 person who willfully refuses to credit an exemption to the

1 qualified person with a disability is guilty of a Class B
2 misdemeanor.

3 (d) The chief county assessment officer shall determine the
4 eligibility of property to receive the homestead exemption
5 according to guidelines established by the Department. After a
6 person has received an exemption under this Section, an annual
7 verification of eligibility for the exemption shall be mailed
8 to the taxpayer.

9 In counties with fewer than 3,000,000 inhabitants, the
10 chief county assessment officer shall provide to each person
11 granted a homestead exemption under this Section a form to
12 designate any other person to receive a duplicate of any notice
13 of delinquency in the payment of taxes assessed and levied
14 under this Code on the person's qualifying property. The
15 duplicate notice shall be in addition to the notice required to
16 be provided to the person receiving the exemption and shall be
17 given in the manner required by this Code. The person filing
18 the request for the duplicate notice shall pay an
19 administrative fee of \$5 to the chief county assessment
20 officer. The assessment officer shall then file the executed
21 designation with the county collector, who shall issue the
22 duplicate notices as indicated by the designation. A
23 designation may be rescinded by the person with a disability in
24 the manner required by the chief county assessment officer.

25 (d-5) Notwithstanding any other provision of law, each
26 chief county assessment officer may approve this exemption for

1 the 2020 taxable year, without application, for any property
2 that was approved for this exemption for the 2019 taxable year,
3 provided that:

4 (1) the county board has declared a local disaster as
5 provided in the Illinois Emergency Management Agency Act
6 related to the COVID-19 public health emergency;

7 (2) the owner of record of the property as of January
8 1, 2020 is the same as the owner of record of the property
9 as of January 1, 2019;

10 (3) the exemption for the 2019 taxable year has not
11 been determined to be an erroneous exemption as defined by
12 this Code; and

13 (4) the applicant for the 2019 taxable year has not
14 asked for the exemption to be removed for the 2019 or 2020
15 taxable years.

16 (e) A taxpayer who claims an exemption under Section 15-165
17 or 15-169 may not claim an exemption under this Section.

18 (Source: P.A. 99-143, eff. 7-27-15; 99-180, eff. 7-29-15;
19 99-581, eff. 1-1-17; 99-642, eff. 7-28-16; 100-513, eff.
20 1-1-18.)

21 (35 ILCS 200/15-169)

22 Sec. 15-169. Homestead exemption for veterans with
23 disabilities.

24 (a) Beginning with taxable year 2007, an annual homestead
25 exemption, limited to the amounts set forth in subsections (b)

1 and (b-3), is granted for property that is used as a qualified
2 residence by a veteran with a disability.

3 (b) For taxable years prior to 2015, the amount of the
4 exemption under this Section is as follows:

5 (1) for veterans with a service-connected disability
6 of at least (i) 75% for exemptions granted in taxable years
7 2007 through 2009 and (ii) 70% for exemptions granted in
8 taxable year 2010 and each taxable year thereafter, as
9 certified by the United States Department of Veterans
10 Affairs, the annual exemption is \$5,000; and

11 (2) for veterans with a service-connected disability
12 of at least 50%, but less than (i) 75% for exemptions
13 granted in taxable years 2007 through 2009 and (ii) 70% for
14 exemptions granted in taxable year 2010 and each taxable
15 year thereafter, as certified by the United States
16 Department of Veterans Affairs, the annual exemption is
17 \$2,500.

18 (b-3) For taxable years 2015 and thereafter:

19 (1) if the veteran has a service connected disability
20 of 30% or more but less than 50%, as certified by the
21 United States Department of Veterans Affairs, then the
22 annual exemption is \$2,500;

23 (2) if the veteran has a service connected disability
24 of 50% or more but less than 70%, as certified by the
25 United States Department of Veterans Affairs, then the
26 annual exemption is \$5,000; and

1 (3) if the veteran has a service connected disability
2 of 70% or more, as certified by the United States
3 Department of Veterans Affairs, then the property is exempt
4 from taxation under this Code.

5 (b-5) If a homestead exemption is granted under this
6 Section and the person awarded the exemption subsequently
7 becomes a resident of a facility licensed under the Nursing
8 Home Care Act or a facility operated by the United States
9 Department of Veterans Affairs, then the exemption shall
10 continue (i) so long as the residence continues to be occupied
11 by the qualifying person's spouse or (ii) if the residence
12 remains unoccupied but is still owned by the person who
13 qualified for the homestead exemption.

14 (c) The tax exemption under this Section carries over to
15 the benefit of the veteran's surviving spouse as long as the
16 spouse holds the legal or beneficial title to the homestead,
17 permanently resides thereon, and does not remarry. If the
18 surviving spouse sells the property, an exemption not to exceed
19 the amount granted from the most recent ad valorem tax roll may
20 be transferred to his or her new residence as long as it is
21 used as his or her primary residence and he or she does not
22 remarry.

23 (c-1) Beginning with taxable year 2015, nothing in this
24 Section shall require the veteran to have qualified for or
25 obtained the exemption before death if the veteran was killed
26 in the line of duty.

1 (d) The exemption under this Section applies for taxable
2 year 2007 and thereafter. A taxpayer who claims an exemption
3 under Section 15-165 or 15-168 may not claim an exemption under
4 this Section.

5 (e) Each taxpayer who has been granted an exemption under
6 this Section must reapply on an annual basis. Application must
7 be made during the application period in effect for the county
8 of his or her residence. The assessor or chief county
9 assessment officer may determine the eligibility of
10 residential property to receive the homestead exemption
11 provided by this Section by application, visual inspection,
12 questionnaire, or other reasonable methods. The determination
13 must be made in accordance with guidelines established by the
14 Department.

15 (e-1) If the person qualifying for the exemption does not
16 occupy the qualified residence as of January 1 of the taxable
17 year, the exemption granted under this Section shall be
18 prorated on a monthly basis. The prorated exemption shall apply
19 beginning with the first complete month in which the person
20 occupies the qualified residence.

21 (e-5) Notwithstanding any other provision of law, each
22 chief county assessment officer may approve this exemption for
23 the 2020 taxable year, without application, for any property
24 that was approved for this exemption for the 2019 taxable year,
25 provided that:

26 (1) the county board has declared a local disaster as

1 provided in the Illinois Emergency Management Agency Act
2 related to the COVID-19 public health emergency;

3 (2) the owner of record of the property as of January
4 1, 2020 is the same as the owner of record of the property
5 as of January 1, 2019;

6 (3) the exemption for the 2019 taxable year has not
7 been determined to be an erroneous exemption as defined by
8 this Code; and

9 (4) the applicant for the 2019 taxable year has not
10 asked for the exemption to be removed for the 2019 or 2020
11 taxable years.

12 Nothing in this subsection shall preclude a veteran whose
13 service connected disability rating has changed since the 2019
14 exemption was granted from applying for the exemption based on
15 the subsequent service connected disability rating.

16 (f) For the purposes of this Section:

17 "Qualified residence" means real property, but less any
18 portion of that property that is used for commercial purposes,
19 with an equalized assessed value of less than \$250,000 that is
20 the primary residence of a veteran with a disability. Property
21 rented for more than 6 months is presumed to be used for
22 commercial purposes.

23 "Veteran" means an Illinois resident who has served as a
24 member of the United States Armed Forces on active duty or
25 State active duty, a member of the Illinois National Guard, or
26 a member of the United States Reserve Forces and who has

1 received an honorable discharge.

2 (Source: P.A. 99-143, eff. 7-27-15; 99-375, eff. 8-17-15;
3 99-642, eff. 7-28-16; 100-869, eff. 8-14-18.)

4 (35 ILCS 200/15-172)

5 Sec. 15-172. Senior Citizens Assessment Freeze Homestead
6 Exemption.

7 (a) This Section may be cited as the Senior Citizens
8 Assessment Freeze Homestead Exemption.

9 (b) As used in this Section:

10 "Applicant" means an individual who has filed an
11 application under this Section.

12 "Base amount" means the base year equalized assessed value
13 of the residence plus the first year's equalized assessed value
14 of any added improvements which increased the assessed value of
15 the residence after the base year.

16 "Base year" means the taxable year prior to the taxable
17 year for which the applicant first qualifies and applies for
18 the exemption provided that in the prior taxable year the
19 property was improved with a permanent structure that was
20 occupied as a residence by the applicant who was liable for
21 paying real property taxes on the property and who was either
22 (i) an owner of record of the property or had legal or
23 equitable interest in the property as evidenced by a written
24 instrument or (ii) had a legal or equitable interest as a
25 lessee in the parcel of property that was single family

1 residence. If in any subsequent taxable year for which the
2 applicant applies and qualifies for the exemption the equalized
3 assessed value of the residence is less than the equalized
4 assessed value in the existing base year (provided that such
5 equalized assessed value is not based on an assessed value that
6 results from a temporary irregularity in the property that
7 reduces the assessed value for one or more taxable years), then
8 that subsequent taxable year shall become the base year until a
9 new base year is established under the terms of this paragraph.
10 For taxable year 1999 only, the Chief County Assessment Officer
11 shall review (i) all taxable years for which the applicant
12 applied and qualified for the exemption and (ii) the existing
13 base year. The assessment officer shall select as the new base
14 year the year with the lowest equalized assessed value. An
15 equalized assessed value that is based on an assessed value
16 that results from a temporary irregularity in the property that
17 reduces the assessed value for one or more taxable years shall
18 not be considered the lowest equalized assessed value. The
19 selected year shall be the base year for taxable year 1999 and
20 thereafter until a new base year is established under the terms
21 of this paragraph.

22 "Chief County Assessment Officer" means the County
23 Assessor or Supervisor of Assessments of the county in which
24 the property is located.

25 "Equalized assessed value" means the assessed value as
26 equalized by the Illinois Department of Revenue.

1 "Household" means the applicant, the spouse of the
2 applicant, and all persons using the residence of the applicant
3 as their principal place of residence.

4 "Household income" means the combined income of the members
5 of a household for the calendar year preceding the taxable
6 year.

7 "Income" has the same meaning as provided in Section 3.07
8 of the Senior Citizens and Persons with Disabilities Property
9 Tax Relief Act, except that, beginning in assessment year 2001,
10 "income" does not include veteran's benefits.

11 "Internal Revenue Code of 1986" means the United States
12 Internal Revenue Code of 1986 or any successor law or laws
13 relating to federal income taxes in effect for the year
14 preceding the taxable year.

15 "Life care facility that qualifies as a cooperative" means
16 a facility as defined in Section 2 of the Life Care Facilities
17 Act.

18 "Maximum income limitation" means:

19 (1) \$35,000 prior to taxable year 1999;

20 (2) \$40,000 in taxable years 1999 through 2003;

21 (3) \$45,000 in taxable years 2004 through 2005;

22 (4) \$50,000 in taxable years 2006 and 2007;

23 (5) \$55,000 in taxable years 2008 through 2016;

24 (6) for taxable year 2017, (i) \$65,000 for qualified
25 property located in a county with 3,000,000 or more
26 inhabitants and (ii) \$55,000 for qualified property

1 located in a county with fewer than 3,000,000 inhabitants;
2 and

3 (7) for taxable years 2018 and thereafter, \$65,000 for
4 all qualified property.

5 "Residence" means the principal dwelling place and
6 appurtenant structures used for residential purposes in this
7 State occupied on January 1 of the taxable year by a household
8 and so much of the surrounding land, constituting the parcel
9 upon which the dwelling place is situated, as is used for
10 residential purposes. If the Chief County Assessment Officer
11 has established a specific legal description for a portion of
12 property constituting the residence, then that portion of
13 property shall be deemed the residence for the purposes of this
14 Section.

15 "Taxable year" means the calendar year during which ad
16 valorem property taxes payable in the next succeeding year are
17 levied.

18 (c) Beginning in taxable year 1994, a senior citizens
19 assessment freeze homestead exemption is granted for real
20 property that is improved with a permanent structure that is
21 occupied as a residence by an applicant who (i) is 65 years of
22 age or older during the taxable year, (ii) has a household
23 income that does not exceed the maximum income limitation,
24 (iii) is liable for paying real property taxes on the property,
25 and (iv) is an owner of record of the property or has a legal or
26 equitable interest in the property as evidenced by a written

1 instrument. This homestead exemption shall also apply to a
2 leasehold interest in a parcel of property improved with a
3 permanent structure that is a single family residence that is
4 occupied as a residence by a person who (i) is 65 years of age
5 or older during the taxable year, (ii) has a household income
6 that does not exceed the maximum income limitation, (iii) has a
7 legal or equitable ownership interest in the property as
8 lessee, and (iv) is liable for the payment of real property
9 taxes on that property.

10 In counties of 3,000,000 or more inhabitants, the amount of
11 the exemption for all taxable years is the equalized assessed
12 value of the residence in the taxable year for which
13 application is made minus the base amount. In all other
14 counties, the amount of the exemption is as follows: (i)
15 through taxable year 2005 and for taxable year 2007 and
16 thereafter, the amount of this exemption shall be the equalized
17 assessed value of the residence in the taxable year for which
18 application is made minus the base amount; and (ii) for taxable
19 year 2006, the amount of the exemption is as follows:

20 (1) For an applicant who has a household income of
21 \$45,000 or less, the amount of the exemption is the
22 equalized assessed value of the residence in the taxable
23 year for which application is made minus the base amount.

24 (2) For an applicant who has a household income
25 exceeding \$45,000 but not exceeding \$46,250, the amount of
26 the exemption is (i) the equalized assessed value of the

1 residence in the taxable year for which application is made
2 minus the base amount (ii) multiplied by 0.8.

3 (3) For an applicant who has a household income
4 exceeding \$46,250 but not exceeding \$47,500, the amount of
5 the exemption is (i) the equalized assessed value of the
6 residence in the taxable year for which application is made
7 minus the base amount (ii) multiplied by 0.6.

8 (4) For an applicant who has a household income
9 exceeding \$47,500 but not exceeding \$48,750, the amount of
10 the exemption is (i) the equalized assessed value of the
11 residence in the taxable year for which application is made
12 minus the base amount (ii) multiplied by 0.4.

13 (5) For an applicant who has a household income
14 exceeding \$48,750 but not exceeding \$50,000, the amount of
15 the exemption is (i) the equalized assessed value of the
16 residence in the taxable year for which application is made
17 minus the base amount (ii) multiplied by 0.2.

18 When the applicant is a surviving spouse of an applicant
19 for a prior year for the same residence for which an exemption
20 under this Section has been granted, the base year and base
21 amount for that residence are the same as for the applicant for
22 the prior year.

23 Each year at the time the assessment books are certified to
24 the County Clerk, the Board of Review or Board of Appeals shall
25 give to the County Clerk a list of the assessed values of
26 improvements on each parcel qualifying for this exemption that

1 were added after the base year for this parcel and that
2 increased the assessed value of the property.

3 In the case of land improved with an apartment building
4 owned and operated as a cooperative or a building that is a
5 life care facility that qualifies as a cooperative, the maximum
6 reduction from the equalized assessed value of the property is
7 limited to the sum of the reductions calculated for each unit
8 occupied as a residence by a person or persons (i) 65 years of
9 age or older, (ii) with a household income that does not exceed
10 the maximum income limitation, (iii) who is liable, by contract
11 with the owner or owners of record, for paying real property
12 taxes on the property, and (iv) who is an owner of record of a
13 legal or equitable interest in the cooperative apartment
14 building, other than a leasehold interest. In the instance of a
15 cooperative where a homestead exemption has been granted under
16 this Section, the cooperative association or its management
17 firm shall credit the savings resulting from that exemption
18 only to the apportioned tax liability of the owner who
19 qualified for the exemption. Any person who willfully refuses
20 to credit that savings to an owner who qualifies for the
21 exemption is guilty of a Class B misdemeanor.

22 When a homestead exemption has been granted under this
23 Section and an applicant then becomes a resident of a facility
24 licensed under the Assisted Living and Shared Housing Act, the
25 Nursing Home Care Act, the Specialized Mental Health
26 Rehabilitation Act of 2013, the ID/DD Community Care Act, or

1 the MC/DD Act, the exemption shall be granted in subsequent
2 years so long as the residence (i) continues to be occupied by
3 the qualified applicant's spouse or (ii) if remaining
4 unoccupied, is still owned by the qualified applicant for the
5 homestead exemption.

6 Beginning January 1, 1997, when an individual dies who
7 would have qualified for an exemption under this Section, and
8 the surviving spouse does not independently qualify for this
9 exemption because of age, the exemption under this Section
10 shall be granted to the surviving spouse for the taxable year
11 preceding and the taxable year of the death, provided that,
12 except for age, the surviving spouse meets all other
13 qualifications for the granting of this exemption for those
14 years.

15 When married persons maintain separate residences, the
16 exemption provided for in this Section may be claimed by only
17 one of such persons and for only one residence.

18 For taxable year 1994 only, in counties having less than
19 3,000,000 inhabitants, to receive the exemption, a person shall
20 submit an application by February 15, 1995 to the Chief County
21 Assessment Officer of the county in which the property is
22 located. In counties having 3,000,000 or more inhabitants, for
23 taxable year 1994 and all subsequent taxable years, to receive
24 the exemption, a person may submit an application to the Chief
25 County Assessment Officer of the county in which the property
26 is located during such period as may be specified by the Chief

1 County Assessment Officer. The Chief County Assessment Officer
2 in counties of 3,000,000 or more inhabitants shall annually
3 give notice of the application period by mail or by
4 publication. In counties having less than 3,000,000
5 inhabitants, beginning with taxable year 1995 and thereafter,
6 to receive the exemption, a person shall submit an application
7 by July 1 of each taxable year to the Chief County Assessment
8 Officer of the county in which the property is located. A
9 county may, by ordinance, establish a date for submission of
10 applications that is different than July 1. The applicant shall
11 submit with the application an affidavit of the applicant's
12 total household income, age, marital status (and if married the
13 name and address of the applicant's spouse, if known), and
14 principal dwelling place of members of the household on January
15 1 of the taxable year. The Department shall establish, by rule,
16 a method for verifying the accuracy of affidavits filed by
17 applicants under this Section, and the Chief County Assessment
18 Officer may conduct audits of any taxpayer claiming an
19 exemption under this Section to verify that the taxpayer is
20 eligible to receive the exemption. Each application shall
21 contain or be verified by a written declaration that it is made
22 under the penalties of perjury. A taxpayer's signing a
23 fraudulent application under this Act is perjury, as defined in
24 Section 32-2 of the Criminal Code of 2012. The applications
25 shall be clearly marked as applications for the Senior Citizens
26 Assessment Freeze Homestead Exemption and must contain a notice

1 that any taxpayer who receives the exemption is subject to an
2 audit by the Chief County Assessment Officer.

3 Notwithstanding any other provision to the contrary, in
4 counties having fewer than 3,000,000 inhabitants, if an
5 applicant fails to file the application required by this
6 Section in a timely manner and this failure to file is due to a
7 mental or physical condition sufficiently severe so as to
8 render the applicant incapable of filing the application in a
9 timely manner, the Chief County Assessment Officer may extend
10 the filing deadline for a period of 30 days after the applicant
11 regains the capability to file the application, but in no case
12 may the filing deadline be extended beyond 3 months of the
13 original filing deadline. In order to receive the extension
14 provided in this paragraph, the applicant shall provide the
15 Chief County Assessment Officer with a signed statement from
16 the applicant's physician, advanced practice registered nurse,
17 or physician assistant stating the nature and extent of the
18 condition, that, in the physician's, advanced practice
19 registered nurse's, or physician assistant's opinion, the
20 condition was so severe that it rendered the applicant
21 incapable of filing the application in a timely manner, and the
22 date on which the applicant regained the capability to file the
23 application.

24 Beginning January 1, 1998, notwithstanding any other
25 provision to the contrary, in counties having fewer than
26 3,000,000 inhabitants, if an applicant fails to file the

1 application required by this Section in a timely manner and
2 this failure to file is due to a mental or physical condition
3 sufficiently severe so as to render the applicant incapable of
4 filing the application in a timely manner, the Chief County
5 Assessment Officer may extend the filing deadline for a period
6 of 3 months. In order to receive the extension provided in this
7 paragraph, the applicant shall provide the Chief County
8 Assessment Officer with a signed statement from the applicant's
9 physician, advanced practice registered nurse, or physician
10 assistant stating the nature and extent of the condition, and
11 that, in the physician's, advanced practice registered
12 nurse's, or physician assistant's opinion, the condition was so
13 severe that it rendered the applicant incapable of filing the
14 application in a timely manner.

15 In counties having less than 3,000,000 inhabitants, if an
16 applicant was denied an exemption in taxable year 1994 and the
17 denial occurred due to an error on the part of an assessment
18 official, or his or her agent or employee, then beginning in
19 taxable year 1997 the applicant's base year, for purposes of
20 determining the amount of the exemption, shall be 1993 rather
21 than 1994. In addition, in taxable year 1997, the applicant's
22 exemption shall also include an amount equal to (i) the amount
23 of any exemption denied to the applicant in taxable year 1995
24 as a result of using 1994, rather than 1993, as the base year,
25 (ii) the amount of any exemption denied to the applicant in
26 taxable year 1996 as a result of using 1994, rather than 1993,

1 as the base year, and (iii) the amount of the exemption
2 erroneously denied for taxable year 1994.

3 For purposes of this Section, a person who will be 65 years
4 of age during the current taxable year shall be eligible to
5 apply for the homestead exemption during that taxable year.
6 Application shall be made during the application period in
7 effect for the county of his or her residence.

8 The Chief County Assessment Officer may determine the
9 eligibility of a life care facility that qualifies as a
10 cooperative to receive the benefits provided by this Section by
11 use of an affidavit, application, visual inspection,
12 questionnaire, or other reasonable method in order to insure
13 that the tax savings resulting from the exemption are credited
14 by the management firm to the apportioned tax liability of each
15 qualifying resident. The Chief County Assessment Officer may
16 request reasonable proof that the management firm has so
17 credited that exemption.

18 Except as provided in this Section, all information
19 received by the chief county assessment officer or the
20 Department from applications filed under this Section, or from
21 any investigation conducted under the provisions of this
22 Section, shall be confidential, except for official purposes or
23 pursuant to official procedures for collection of any State or
24 local tax or enforcement of any civil or criminal penalty or
25 sanction imposed by this Act or by any statute or ordinance
26 imposing a State or local tax. Any person who divulges any such

1 information in any manner, except in accordance with a proper
2 judicial order, is guilty of a Class A misdemeanor.

3 Nothing contained in this Section shall prevent the
4 Director or chief county assessment officer from publishing or
5 making available reasonable statistics concerning the
6 operation of the exemption contained in this Section in which
7 the contents of claims are grouped into aggregates in such a
8 way that information contained in any individual claim shall
9 not be disclosed.

10 Notwithstanding any other provision of law, for taxable
11 year 2017 and thereafter, in counties of 3,000,000 or more
12 inhabitants, the amount of the exemption shall be the greater
13 of (i) the amount of the exemption otherwise calculated under
14 this Section or (ii) \$2,000.

15 (c-5) Notwithstanding any other provision of law, each
16 chief county assessment officer may approve this exemption for
17 the 2020 taxable year, without application, for any property
18 that was approved for this exemption for the 2019 taxable year,
19 provided that:

20 (1) the county board has declared a local disaster as
21 provided in the Illinois Emergency Management Agency Act
22 related to the COVID-19 public health emergency;

23 (2) the owner of record of the property as of January
24 1, 2020 is the same as the owner of record of the property
25 as of January 1, 2019;

26 (3) the exemption for the 2019 taxable year has not

1 been determined to be an erroneous exemption as defined by
2 this Code; and

3 (4)the applicant for the 2019 taxable year has not
4 asked for the exemption to be removed for the 2019 or 2020
5 taxable years.

6 Nothing in this subsection shall preclude or impair the
7 authority of a chief county assessment officer to conduct
8 audits of any taxpayer claiming an exemption under this Section
9 to verify that the taxpayer is eligible to receive the
10 exemption as provided elsewhere in this Section.

11 (d) Each Chief County Assessment Officer shall annually
12 publish a notice of availability of the exemption provided
13 under this Section. The notice shall be published at least 60
14 days but no more than 75 days prior to the date on which the
15 application must be submitted to the Chief County Assessment
16 Officer of the county in which the property is located. The
17 notice shall appear in a newspaper of general circulation in
18 the county.

19 Notwithstanding Sections 6 and 8 of the State Mandates Act,
20 no reimbursement by the State is required for the
21 implementation of any mandate created by this Section.

22 (Source: P.A. 99-143, eff. 7-27-15; 99-180, eff. 7-29-15;
23 99-581, eff. 1-1-17; 99-642, eff. 7-28-16; 100-401, eff.
24 8-25-17; 100-513, eff. 1-1-18; 100-863, eff. 8-14-18.)

1 Sec. 21-27. Waiver of interest penalty.

2 (a) On the recommendation of the county treasurer, the
3 county board may adopt a resolution under which an interest
4 penalty for the delinquent payment of taxes for any year that
5 otherwise would be imposed under Section 21-15, 21-20, or 21-25
6 shall be waived in the case of any person who meets all of the
7 following criteria:

8 (1) The person is determined eligible for a grant under
9 the Senior Citizens and Persons with Disabilities Property
10 Tax Relief Act with respect to the taxes for that year.

11 (2) The person requests, in writing, on a form approved
12 by the county treasurer, a waiver of the interest penalty,
13 and the request is filed with the county treasurer on or
14 before the first day of the month that an installment of
15 taxes is due.

16 (3) The person pays the installment of taxes due, in
17 full, on or before the third day of the month that the
18 installment is due.

19 (4) The county treasurer approves the request for a
20 waiver.

21 (b) With respect to property that qualifies as a brownfield
22 site under Section 58.2 of the Environmental Protection Act,
23 the county board, upon the recommendation of the county
24 treasurer, may adopt a resolution to waive an interest penalty
25 for the delinquent payment of taxes for any year that otherwise
26 would be imposed under Section 21-15, 21-20, or 21-25 if all of

1 the following criteria are met:

2 (1) the property has delinquent taxes and an
3 outstanding interest penalty and the amount of that
4 interest penalty is so large as to, possibly, result in all
5 of the taxes becoming uncollectible;

6 (2) the property is part of a redevelopment plan of a
7 unit of local government and that unit of local government
8 does not oppose the waiver of the interest penalty;

9 (3) the redevelopment of the property will benefit the
10 public interest by remediating the brownfield
11 contamination;

12 (4) the taxpayer delivers to the county treasurer (i) a
13 written request for a waiver of the interest penalty, on a
14 form approved by the county treasurer, and (ii) a copy of
15 the redevelopment plan for the property;

16 (5) the taxpayer pays, in full, the amount of up to the
17 amount of the first 2 installments of taxes due, to be held
18 in escrow pending the approval of the waiver, and enters
19 into an agreement with the county treasurer setting forth a
20 schedule for the payment of any remaining taxes due; and

21 (6) the county treasurer approves the request for a
22 waiver.

23 (c) For the 2019 taxable year (payable in 2020) only, the
24 county board of a county with fewer than 3,000,000 inhabitants
25 may adopt an ordinance or resolution under which some or all of
26 the interest penalty for the delinquent payment of any

1 installment other than the final installment of taxes for the
2 2019 taxable year that otherwise would be imposed under Section
3 21-15, 21-20, or 21-25 shall be waived for all taxpayers in the
4 county, for a period of (i) 120 days after the effective date
5 of this amendatory Act of the 101st General Assembly or (ii)
6 until the first day of the first month during which there is no
7 longer a statewide COVID-19 public health emergency, as
8 evidenced by an effective disaster declaration of the Governor
9 covering all counties in the State.

10 (Source: P.A. 99-143, eff. 7-27-15.)

11 (35 ILCS 200/21-145)

12 Sec. 21-145. Scavenger sale. At the same time the County
13 Collector annually publishes the collector's annual sale
14 advertisement under Sections 21-110, 21-115 and 21-120, it is
15 mandatory for the collector in counties with 3,000,000 or more
16 inhabitants, and in other counties if the county board so
17 orders by resolution, to publish an advertisement giving notice
18 of the intended application for judgment and sale of all
19 properties upon which all or a part of the general taxes for
20 each of 3 or more years, ~~including the current tax year,~~ are
21 delinquent as of the date of the advertisement. Under no
22 circumstance may a tax year be offered at a scavenger sale
23 prior to the annual tax sale for that tax year (or, for omitted
24 assessments issued pursuant to Section 9-260, the annual tax
25 sale for that omitted assessment's warrant year, as defined

1 herein). In no event may there be more than 2 consecutive years
2 without a sale under this Section. The term delinquent also
3 includes forfeitures. The County Collector shall include in the
4 advertisement and in the application for judgment and sale
5 under this Section and Section 21-260 the total amount of all
6 general taxes upon those properties which are delinquent as of
7 the date of the advertisement. In lieu of a single annual
8 advertisement and application for judgment and sale under this
9 Section and Section 21-260, the County Collector may, from time
10 to time, beginning on the date of the publication of the annual
11 sale advertisement and before August 1 of the next year,
12 publish separate advertisements and make separate applications
13 on eligible properties described in one or more volumes of the
14 delinquent list. The separate advertisements and applications
15 shall, in the aggregate, include all the properties which
16 otherwise would have been included in the single annual
17 advertisement and application for judgment and sale under this
18 Section. Upon the written request of the taxing district which
19 levied the same, the County Collector shall also include in the
20 advertisement the special taxes and special assessments,
21 together with interest, penalties and costs thereon upon those
22 properties which are delinquent as of the date of the
23 advertisement. The advertisement and application for judgment
24 and sale shall be in the manner prescribed by this Code
25 relating to the annual advertisement and application for
26 judgment and sale of delinquent properties.

1 As used in this Section, "warrant year" means the year
2 preceding the calendar year in which the omitted assessment
3 first became due and payable.

4 (Source: P.A. 98-277, eff. 8-9-13.)

5 (35 ILCS 200/21-150)

6 Sec. 21-150. Time of applying for judgment. Except as
7 otherwise provided in this Section or by ordinance or
8 resolution enacted under subsection (c) of Section 21-40, in
9 any county with fewer than 3,000,000 inhabitants, all
10 applications for judgment and order of sale for taxes and
11 special assessments on delinquent properties shall be made
12 within 90 days after the second installment due date. In Cook
13 County, all applications for judgment and order of sale for
14 taxes and special assessments on delinquent properties shall be
15 made (i) by July 1, 2011 for tax year 2009, (ii) by July 1, 2012
16 for tax year 2010, (iii) by July 1, 2013 for tax year 2011,
17 (iv) by July 1, 2014 for tax year 2012, (v) by July 1, 2015 for
18 tax year 2013, (vi) by May 1, 2016 for tax year 2014, (vii) by
19 March 1, 2017 for tax year 2015, ~~and~~ (viii) by April 1 of the
20 next calendar year after the second installment due date for
21 tax year 2016 and 2017, and (ix) within 365 days of the second
22 installment due date for each tax year thereafter.
23 Notwithstanding these dates, in Cook County, the application
24 for judgment and order of sale for the 2018 annual tax sale
25 that would normally be held in calendar year 2020 shall not be

1 filed earlier than the first day of the first month during
2 which there is no longer a statewide COVID-19 public health
3 emergency, as evidenced by an effective disaster declaration of
4 the Governor covering all counties in the State ~~each tax year~~
5 ~~thereafter~~. In those counties which have adopted an ordinance
6 under Section 21-40, the application for judgment and order of
7 sale for delinquent taxes shall be made in December. In the 10
8 years next following the completion of a general reassessment
9 of property in any county with 3,000,000 or more inhabitants,
10 made under an order of the Department, applications for
11 judgment and order of sale shall be made as soon as may be and
12 on the day specified in the advertisement required by Section
13 21-110 and 21-115. If for any cause the court is not held on
14 the day specified, the cause shall stand continued, and it
15 shall be unnecessary to re-advertise the list or notice.

16 Within 30 days after the day specified for the application
17 for judgment the court shall hear and determine the matter. If
18 judgment is rendered, the sale shall begin on the date within 5
19 business days specified in the notice as provided in Section
20 21-115. If the collector is prevented from advertising and
21 obtaining judgment within the time periods specified by this
22 Section, the collector may obtain judgment at any time
23 thereafter; but if the failure arises by the county collector's
24 not complying with any of the requirements of this Code, he or
25 she shall be held on his or her official bond for the full
26 amount of all taxes and special assessments charged against him

1 or her. Any failure on the part of the county collector shall
2 not be allowed as a valid objection to the collection of any
3 tax or assessment, or to entry of a judgment against any
4 delinquent properties included in the application of the county
5 collector.

6 (Source: P.A. 100-243, eff. 8-22-17.)

7 (35 ILCS 200/21-253 new)

8 Sec. 21-253. Annual tax sale postponed. Notwithstanding
9 any other provision of law, in counties with less than
10 3,000,000 inhabitants, the annual tax sale that would
11 ordinarily be held in calendar year 2020 shall be held no
12 earlier than (i) 120 days after the effective date of this
13 amendatory Act of the 101st General Assembly or (2) until the
14 first day of the first month during which there is no longer a
15 statewide COVID-19 public health emergency, as evidenced by an
16 effective disaster declaration of the Governor covering all
17 counties in the State.

18 Section 99. Effective date. This Act takes effect upon
19 becoming law."